

1120x BUSINESS RULES - RELEASE 2, TAX YEAR 2003

Version 2003V22

Rule Number	Rule Text	Error Category	Severity	Tax Type
F1120-171	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8830" ("otherFormsAttachedIndicator" has the value "8830") and no other value, then Form 8830 must be attached.	Missing Document	Reject	1120
F1120-172	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8830" ("otherFormsAttachedIndicator" has the value "8830") and no other value, then no more than one Form 8830 must be attached.	Multiple Documents	Reject	1120
F1120-173	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8826" ("otherFormsAttachedIndicator" has the value "8826") and no other value, then Form 8826 must be attached.	Missing Document	Reject	1120
F1120-174	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8826" ("otherFormsAttachedIndicator" has the value "8826") and no other value, then no more than one Form 8826 must be attached.	Multiple Documents	Reject	1120
F1120-175	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8835" ("otherFormsAttachedIndicator" has the value "8835") and no other value, then Form 8835 must be attached.	Missing Document	Reject	1120
F1120-176	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8835" ("otherFormsAttachedIndicator" has the value "8835") and no other value, then no more than one Form 8835 must be attached.	Multiple Documents	Reject	1120
F1120-177	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8844" ("otherFormsAttachedIndicator" has the value "8844") and no other value, then Form 8844 must be attached.	Missing Document	Reject	1120
F1120-178	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8844" ("otherFormsAttachedIndicator" has the value "8844") and no other value, then no more than one Form 8844 must be attached.	Multiple Documents	Reject	1120
F1120-179	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8845" ("otherFormsAttachedIndicator" has the value "8845") and no other value, then Form 8845 must be attached.	Missing Document	Reject	1120
F1120-180	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8845" ("otherFormsAttachedIndicator" has the value "8845") and no other value, then no more than one Form 8845 must be attached.	Multiple Documents	Reject	1120
F1120-181	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8846" ("otherFormsAttachedIndicator" has the value "8846") and no other value, then Form 8846 must be attached.	Missing Document	Reject	1120
F1120-182	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8846" ("otherFormsAttachedIndicator" has the value "8846") and no other value, then no more than one Form 8846 must be attached.	Multiple Documents	Reject	1120
F1120-183	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8820" ("otherFormsAttachedIndicator" has the value "8820") and no other value, then Form 8820 must be attached.	Missing Document	Reject	1120

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F1120-184	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8820" ("otherFormsAttachedIndicator" has the value "8820") and no other value, then no more than one Form 8820 must be attached.	Multiple Documents	Reject	1120
F1120-185	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8847" ("otherFormsAttachedIndicator" has the value "8847") and no other value, then Form 8847 must be attached.	Missing Document	Reject	1120
F1120-186	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8847" ("otherFormsAttachedIndicator" has the value "8847") and no other value, then no more than one Form 8847 must be attached.	Multiple Documents	Reject	1120
F1120-187	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8861" ("otherFormsAttachedIndicator" has the value "8861") and no other value, then Form 8861 must be attached.	Missing Document	Reject	1120
F1120-188	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8861" ("otherFormsAttachedIndicator" has the value "8861") and no other value, then no more than one Form 8861 must be attached.	Multiple Documents	Reject	1120
F1120-189	If Form 1120, Schedule J, Line 10 "Other Taxes Amount" has a non-zero value and Schedule J, Line 10 checkbox "Form 8697" is checked, then Form 8697 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 8697".	Missing Document	Reject	1120
F1120-190	If Form 1120, Schedule J, Line 6f has a non-zero value, then Form 8860 must be attached.	Missing Document	Reject	1120
F1120-191	If Form 1120, Schedule J, Line 6f has a non-zero value, then no more than one Form 8860 must be attached.	Multiple Documents	Reject	1120
F1120-192	If Form 1120, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached.	Missing Document	Reject	1120
F1120-194	If Form 1120, Schedule J, Line 6c has a non-zero value and Form 1120, Schedule J, Line 6c - checkbox "QEV credit" is checked then Form 8834 must be attached to Form 1120, Schedule J, Line 6c, checkbox "QEV credit".	Missing Document	Reject	1120
F1120-195	If Form 1120, Schedule J, Line 6c has a non-zero value and Form 1120, Schedule J, Line 6c - checkbox "QEV credit" is checked, then no more than one Form 8834 must be attached to Form 1120, Schedule J, Line 6c, checkbox "QEV credit".	Multiple Documents	Reject	1120
F1120-197	If Form 1120, Schedule J, Line 6b has a non-zero value, then Form 5735 must be attached.	Missing Document	Reject	1120
F1120-198	If Form 1120, Line 32f, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value and Form 1120, Line 32f, dotted line does not have the value "BACKUP WITHHOLDING" ("backupWithholdingIndicator" does not contain the value of "BACKUP WITHHOLDING"), then Form 2439 must be attached.	Missing Document	Reject	1120
F1120-199	If Form 1120, Line 32f, "Credit for Tax Paid on Undistributed Capital Gains" has a non-zero value and Form 1120, Line 32f, dotted line does not have the value "BACKUP WITHHOLDING" ("backupWithholdingIndicator" does not contain the value of "BACKUP WITHHOLDING"), then Form 1120, line 32f must equal the total of all Forms 2439, line 2	Data Mismatch	Reject	1120
F1120-200	If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Schedule J, Line 10, Checkbox "Form 8611" is checked, then Form 8611 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 8611".	Missing Document	Reject	1120

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F1120-201	If Form 1120, Schedule J, Line 10, "Other Taxes Amount" has a non-zero value and Schedule J, Line 10, Checkbox "Form 8866" is checked, then Form 8866 must be attached to Form 1120, Schedule J, Line 10, checkbox "Form 8866".	Missing Document	Reject	1120
F1120-202	If Form 1120, Schedule K Line 6 has a choice of 'Yes' indicated, then Form 5452 must be attached.	Missing Document	Reject	1120
F1120-206	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8881" ("otherFormsAttachedIndicator" has the value "8881") and no other value, then Form 8881 must be attached.	Missing Document	Reject	1120
F1120-207	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8881" ("otherFormsAttachedIndicator" has the value "8881") and no other value, then no more than one Form 8881 must be attached.	Multiple Documents	Reject	1120
F1120-208	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8882" ("otherFormsAttachedIndicator" has the value "8882") and no other value, then Form 8882 must be attached.	Missing Document	Reject	1120
F1120-209	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8882" ("otherFormsAttachedIndicator" has the value "8882") and no other value, then no more than one Form 8882 must be attached.	Multiple Documents	Reject	1120
F1120-210	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8884" ("otherFormsAttachedIndicator" has the value "8884") and no other value, then Form 8884 must be attached.	Missing Document	Reject	1120
F1120-211	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (specify)" is checked and the dotted line contains the value "8884" ("otherFormsAttachedIndicator" has the value "8884") and no other value, then no more than one Form 8884 must be attached.	Multiple Documents	Reject	1120
F1120-212	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (Specify)" is checked and the dotted line contains the value "8874" ("otherFormsAttachedIndicator" has the value "8874") and no other value, then Form 8874 must be attached.	Missing Document	Reject	1120
F1120-213	If Form 1120, Schedule J, Line 6d, checkbox "Form(s) (Specify)" is checked and the dotted line contains the value "8874" ("otherFormsAttachedIndicator" has the value "8874") and no other value, then no more than one Form 8874 must be attached.	Multiple Documents	Reject	1120
F1120-214	If a "De Minimis Exception Election" [DeMinimisExceptionElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	1120, 1120S
F1120-215	If a "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	1120, 1120S
F1120-216	If a "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	1120, 1120S
F1120-217	If a "Simplified Marginal Impact Method Election" [SimplifiedMarginalImpactMethodElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	1120, 1120S
F1120S-161	If Form 1120S, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached.	Missing Document	Reject	1120S
F1120S-162	If Form 1120S, Line 22c, dotted line contains the value "FROM FORM 8866" ("fromForm8866Indicator" has the value "FROM FORM 8866"), then Form 8866 must be attached.	Missing Document	Reject	1120S

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F1120S-163	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8834 must be attached.	Multiple Documents	Reject	1120S
F1120S-164	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8861 must be attached.	Multiple Documents	Reject	1120S
F1120S-165	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8826 must be attached.	Multiple Documents	Reject	1120S
F1120S-166	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8835 must be attached.	Multiple Documents	Reject	1120S
F1120S-167	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8844 must be attached.	Multiple Documents	Reject	1120S
F1120S-168	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8845 must be attached.	Multiple Documents	Reject	1120S
F1120S-169	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8846 must be attached.	Multiple Documents	Reject	1120S
F1120S-170	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8820 must be attached.	Multiple Documents	Reject	1120S
F1120S-171	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8874 must be attached.	Multiple Documents	Reject	1120S
F1120S-172	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8847 must be attached.	Multiple Documents	Reject	1120S
F1120S-175	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8830 must be attached.	Multiple Documents	Reject	1120S
F1120S-176	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8881 must be attached.	Multiple Documents	Reject	1120S
F1120S-177	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8882 must be attached.	Multiple Documents	Reject	1120S
F1120S-178	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8860 must be attached.	Multiple Documents	Reject	1120S
F1120S-179	If Form 1120S, Line 22c, dotted line contains the value "FROM FORM 8697" ("fromForm8697Indicator" has the value "FROM FORM 8697"), then Form 8697 must be attached.	Missing Document	Reject	1120S
F1120S-188	If Form 1120S, Schedule K, Line 13 has a non-zero value, then no more than one Form 8884 must be attached.	Multiple Documents	Reject	1120S
F3800-019	If Form 3800, Part 1, Line 1n, has a non-zero value, then Form 8881 must be attached to the return.	Missing Document	Reject	1120
F3800-020	If Form 3800, Part 1, Line 1n, has a non-zero value, then no more than one Form 8881 must be attached to the return.	Multiple Documents	Reject	1120
F3800-021	If Form 3800, Part 1, Line 1m, has a non-zero value, then Form 8874 must be attached to the return.	Missing Document	Reject	1120
F3800-022	If Form 3800, Part 1, Line 1m, has a non-zero value, then no more than one Form 8874 must be attached to the return.	Multiple Documents	Reject	1120
F3800-023	If Form 3800, Part 1, Line 1g has a non-zero value, then Form 8830 must be attached to the return.	Missing Document	Reject	1120

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F3800-024	If Form 3800, Part 1, Line 1g has a non-zero value, then no more than one Form 8830 must be attached to the return.	Multiple Documents	Reject	1120
F3800-025	If Form 3800, Part 1, Line 1h has a non-zero value, then Form 8826 must be attached to the return.	Missing Document	Reject	1120
F3800-026	If Form 3800, Part 1, Line 1h has a non-zero value, then no more than one Form 8826 must be attached to the return.	Multiple Documents	Reject	1120
F3800-027	If Form 3800, Part 1, Line 1i has a non-zero value, then Form 8835 must be attached to the return.	Missing Document	Reject	1120
F3800-028	If Form 3800, Part 1, Line 1i has a non-zero value, then no more than one Form 8835 must be attached to the return.	Multiple Documents	Reject	1120
F3800-029	If Form 3800, Part 1, Line 1j has a non-zero value, then Form 8845 must be attached to the return.	Missing Document	Reject	1120
F3800-030	If Form 3800, Part 1, Line 1j has a non-zero value, then no more than one Form 8845 must be attached to the return.	Multiple Documents	Reject	1120
F3800-031	If Form 3800, Part 1, Line 1k has a non-zero value, then Form 8846 must be attached to the return.	Missing Document	Reject	1120
F3800-032	If Form 3800, Part 1, Line 1k has a non-zero value, then no more than one Form 8846 must be attached to the return.	Multiple Documents	Reject	1120
F3800-033	If Form 3800, Part 1, Line 1l has a non-zero value, then Form 8820 must be attached to the return.	Missing Document	Reject	1120
F3800-034	If Form 3800, Part 1, Line 1l has a non-zero value, then no more than one Form 8820 must be attached to the return.	Multiple Documents	Reject	1120
F3800-035	If Form 3800, Part 1, Line 1p has a non-zero value, then Form 8847 must be attached to the return.	Missing Document	Reject	1120
F3800-036	If Form 3800, Part 1, Line 1p has a non-zero value, then no more than one Form 8847 must be attached to the return.	Multiple Documents	Reject	1120
F3800-037	If Form 3800, Part 1, Line 1c, has a non-zero value, then Form 8861 must be attached to the return.	Missing Document	Reject	1120
F3800-038	If Form 3800, Part 1, Line 1c, has a non-zero value, then no more than one Form 8861 must be attached to the return.	Multiple Documents	Reject	1120
F3800-039	If Form 3800, Part 1, Line 1o, has a non-zero value, then Form 8882 must be attached to the return.	Missing Document	Reject	1120
F3800-040	If Form 3800, Part 1, Line 1o, has a non-zero value, then no more than one Form 8882 must be attached to the return.	Multiple Documents	Reject	1120
F8865-029	If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached.	Missing Document	Reject	1120, 1120S
F8865-030	If Form 8865, Schedule B, Line 5 has a non-zero value, then no more than one Schedule F (Form 1040) must be attached.	Multiple Documents	Reject	1120, 1120S
F8865-131	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8826 attached.	Multiple Documents	Reject	1120, 1120S
F8865-132	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8830 attached.	Multiple Documents	Reject	1120, 1120S

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F8865-133	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8834 attached.	Multiple Documents	Reject	1120, 1120S
F8865-134	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8835 attached.	Multiple Documents	Reject	1120, 1120S
F8865-135	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8844 attached.	Multiple Documents	Reject	1120, 1120S
F8865-136	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8845 attached.	Multiple Documents	Reject	1120, 1120S
F8865-137	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8846 attached.	Multiple Documents	Reject	1120, 1120S
F8865-138	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8847 attached.	Multiple Documents	Reject	1120, 1120S
F8865-139	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8861 attached.	Multiple Documents	Reject	1120, 1120S
F8865-140	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8820 attached.	Multiple Documents	Reject	1120, 1120S
F8865-141	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8874 attached.	Multiple Documents	Reject	1120, 1120S
F8865-142	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8881 attached.	Multiple Documents	Reject	1120, 1120S
F8865-143	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8882 attached.	Multiple Documents	Reject	1120, 1120S
F8865-144	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8884 attached.	Multiple Documents	Reject	1120, 1120S
F8865-148	If Form 8865, Schedule K, Line 13 has a non-zero value, then there must be zero or one Form 8860 attached.	Multiple Documents	Reject	1120, 1120S
F8873-001	If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7b must have a non-zero value.	Missing Data	Reject	1120, 1120S
F8873-002	If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7c must have a non-zero value.	Missing Data	Reject	1120, 1120S
F982-001	If Form 982, Line 1c is checked and Line 1a, Line 1b and Line 1d are not checked, then Line 10 must have a non-zero value.	Missing Data	Reject	1120, 1120S
F982-003	If Form 982, Line 1d is checked, Line 4 must have a non-zero value.	Missing Data	Reject	1120, 1120S
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO"	Incorrect Data	Reject	1120, 1120S, 990, 990EZ, 1120 POL, 8868
SF-F1040-003	If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 must be attached to the return.	Missing Document	Reject	1120, 1120S
SF-F1040-006	If Schedule F (Form 1040), Line 37b is checked, then Form 6198 must be attached to the return.	Missing Document	Reject	1120, 1120S
SF-F1040-008	If Schedule F (Form 1040) is present in the return, Form 8865 must also be present in the return.	Incorrect Data	Reject	1120, 1120S

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SN-F1120-008	If Schedule N (Form 1120), Line 7a has a choice of "Yes" indicated, then Line 7b must have a non-zero value.	Missing Data	Reject	1120, 1120S
SN-F1120-009	If Schedule N (Form 1120), Line 7b has a non-zero value, then Form 8873 must be attached to the return.	Missing Document	Reject	1120, 1120S
SN-F1120-010	If Schedule N (Form 1120), Line 7c has a non-zero value, then Form 8873 must be attached to the return.	Missing Document	Reject	1120, 1120S
SPH-F1120-002	If Schedule PH (Form 1120), Part VI, Line 2 has a non-zero value then Form 972 must be attached to Schedule PH (Form 1120).	Missing Document	Reject	1120
SPH-F1120-003	If Schedule PH (Form 1120), Part VI, Line 2 has a non-zero value then Form 973 must be attached to Schedule PH (Form 1120).	Missing Document	Reject	1120